In re application of : Confirmation No. 5001

Kiyotaka MATSUKAWA et al. : Attorney Docket No. 2006 0119A

Serial No. 10/567,336 : Group Art Unit 1773

Filed March 29, 2006 : Examiner Hoa T. Le

SOFT MAGNETIC COMPOSITE POWDER, PRODUCTION METHOD OF THE SAME, AND PRODUCTION METHOD OF SOFT MAGNETIC COMPACT Mail Stop Amendment

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEE FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975.

Sir:

Responsive to the Office Action of January 11, 2007, please amend the above-identified application as follows: